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**Completed by**        **Legal**

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## 1. Purpose and Scope

The purpose of this Policy is to support a culture of ethical behaviour, good corporate governance and compliance with Coates' legal and regulatory obligations.

This Policy:

- Confirms that Coates provides an independent, external, third party reporting channel for employees and external parties (i.e. 'Whistleblowers') to disclose actual and suspected unethical, unlawful or inappropriate conduct without fear of intimidation, disadvantage or reprisal. These reports can be made through a Whistleblower Service.
- Clarifies that the Whistleblower Service is not to be used for normal dispute and grievance resolution processes for employment related matters available to employees of Coates via industrial instruments and the Coates Grievance Resolution Policy.
- Sets out the process for reporting concerns and the investigation of those concerns. It provides information about support, protections and remedies that persons may be eligible to access when making a report.
- Applies to all Coates employees, contractors and visitors and it also available to suppliers and other external parties to access via the Coates external website.

## 2. Reportable Information

To report under this Policy, a Whistleblower must have:

1. Reasonable grounds to suspect that there is or has been misconduct or an improper state of affairs or circumstances in relation to Coates (such as fraudulent activity, dishonest or corrupt behaviour, mismanagement of company resources, conduct endangering health or safety, concealment of wrongdoing); and

2. Reportable Information prior to making a disclosure under this Policy, not a mere allegation. Examples of Reportable Information is contained in Definitions of this Policy (section 12 below). Reportable Information may be in relation to Coates but can also relate to conduct of third parties, such as customers, suppliers or service providers of Coates.

### 3. Other Reporting Processes

#### 3.1 Personal Work-Related Grievances

Subject to the exceptions in this section, this Policy does not cover Personal Work-Related Grievances. Examples of Personal Work-Related Grievances is contained in Definitions of this Policy (section 12 below).

Most concerns relating to employment, workplace health and safety or the operations of Coates are resolved by raising them with the employee's immediate manager, relevant People & Safety personnel, the Executive General Manager – People and Safety or the Chief Executive Officer.

Employees should:

- Follow the Discrimination, Harassment and Bullying Policy in the event of discrimination, harassment, or bullying in the workplace;
- Follow the Grievance Resolution Policy if there is a grievance with any issue relating to the employee's employment or with another employee;
- The Dispute Resolution Procedure in any applicable industrial instrument or agreement for employees covered by those Agreements;
- Follow the HSE Issue Resolution Procedure for workplace health and safety issues.

The above policies can be found on the Coates Intranet or by contacting the People & Safety department. If you would like further information, please contact the Group Manager – People.

#### 3.2 Exceptions

However, a Personal Work-Related Grievance that has significant implications for Coates, and wider ramifications than for the individual personally, may be appropriate to report under this Policy.

Examples of personal work-related grievances that could be reported under this Policy include:

1. Mixed reports, for instance where a concern regarding corporate misconduct or wrongdoing is accompanied by a personal work-related grievance, or a personal work-related grievance includes information about corporate misconduct or wrongdoing;
2. Where the matter suggests systemic behaviour or conduct extending beyond the individual's personal circumstances, for instance an individual claim of bullying has indicated that there may be a more general culture of bullying or harassment within Coates or a section of Coates' workforce;

3. Where the grievance relates to detrimental conduct suffered by a Whistleblower because of making a previous Whistleblower disclosure, or seeking legal advice about Whistleblower protections;
4. Coates, or its officers or agents, has breached an employment (or other) law punishable by more than 12 months imprisonment, or has engaged in conduct that represents a danger to the public;
5. Where the matter relates to a Disclosable Matter as defined by specific legislation (see section 8 of this Policy below).

## 4. Reporting Process

### 4.1 Reporting internally

While a Whistleblower may seek to initially report concerns to an Executive General Manager, Coates requires that a disclosure under this Policy will need to ultimately be reported internally within Coates to people who hold the following employed positions to activate the actions required by this Policy:

1. Chief Legal Counsel & Company Secretary;
2. Chief Executive Officer;
3. Chair of the Coates Audit and Risk Committee.

### 4.2 Reporting to the Whistleblower Service

Alternatively, a Whistleblower may also make use of the Coates Whistleblower Service which is managed by an external provider, RightCall.

RightCall does not record the identity of the Whistleblower or the originating phone number unless requested to do so by the Whistleblower. The disclosure of the Whistleblower's details to Coates will only be made in accordance with explicit instructions from the Whistleblower.

Reports to the Whistleblower Service can be made anonymously. However, a request to remain anonymous may compromise the ability of Coates to proceed with the investigation if further information is required. RightCall may provide an anonymous Whistleblower with a unique identification number to maintain anonymity and request that the Whistleblower contact RightCall within a week of the disclosure to provide additional information if necessary.

RightCall offers a number of channels for making a report:

1. By toll free telephone call: 1800 177 212 Monday to Friday between 8.00 am and 8.00 pm AEST. (Outside of these hours, the Whistleblower may leave a recorded message which will be responded to within 24 hours).
2. Through the website: [www.rightcall.com.au/coateshire](http://www.rightcall.com.au/coateshire)
3. By email: [report@rightcall.com.au](mailto:report@rightcall.com.au)
4. By mail: RightCall, GPO Box 24371, Melbourne 3001 (marked 'Confidential')
5. By SMS to: +61 499 221 005.

## 5. Actions following a disclosure

### 5.1 Notification

The Whistleblower Service will forward all disclosures to the Chairman of the Board and the Chief Executive Officer (CEO) of Coates. All disclosures under this Policy will also be reported to the Coates Audit and Risk Committee and to the Seven Group Holdings (SGH) Audit and Risk Committee.

### 5.2 Appointing an Investigator

The CEO will appoint either the Chief Legal Counsel & Company Secretary or Executive General Manager – People and Safety for investigation depending upon the nature of the disclosure refer the disclosure.

For example:

1. If the disclosure does **not** relate to Reportable Information (e.g. it is a Personal Work-related Grievance), the CEO will refer it to the Executive General Manager – People and Safety for investigation outside of this Policy.
2. If the disclosure relates to the Coates People and Safety Team, the CEO will refer it to the Chief Legal Counsel & Company Secretary.
3. For all Disclosable Matters as defined in Definitions of this Policy (section 12 below), the CEO will refer it to the Chief Legal Counsel & Company Secretary.

In certain circumstances (for example where the report involves allegations of fraud or any matters due to conflicts, capacity or complexity) the Chief Executive Officer or the Board may decide to appoint external investigators.

## 6. Investigation Process

The person appointed to investigate the report (Investigator) will be required to follow normal Coates procedures for handling a complaint or disciplinary issue. This would generally involve:

1. undertaking a fair, independent and discreet investigation into the substance of the disclosure to determine whether there is evidence to support the matters raised;
2. respecting the Whistleblower's confidentiality;
3. collecting all available data and verifying the reported information;
4. interviewing any relevant person to understand their perspective, in order to observe the rules of procedural fairness; and
5. proceeding with due care and appropriate speed.

Where the Whistleblower has identified themselves, the Investigator would be likely to begin by interviewing that person. However, the Whistleblower's identity will not be made known to other parties without their specific consent or in the circumstances set out in section 7 below.

Coates aims to complete the initial review within 6 weeks of receipt of a report under this Policy. Further inquiries or investigations may take up to 12 weeks or more. Timeframes for inquiries may vary depending on the nature of the report.

The findings of the investigation will be reported to the CEO and the Coates Audit and Risk Committee. RightCall is then provided with the outcome of the investigation for confidential feedback to the Whistleblower (if their identity has been disclosed to RightCall and they have provided RightCall with contact details).

## **7. Protection for Whistleblowers**

### ***7.1 Confidentiality of the process***

The Investigator will endeavour to protect the confidentiality of a Whistleblower's disclosure by:

1. keeping all documents relating to the Whistleblower's report secure;
2. only disclosing information received from the Whistleblower to a person not connected with the investigation if the Whistleblower consents to the disclosure or it is required / permitted by law; and
3. conducting meetings as part of the investigation process in a confidential setting.

The Investigator will endeavour to protect the anonymity of the Whistleblower (where requested) by:

1. de-identifying or redacting personal information in any report and related documentation;
2. using gender-neutral references to the Whistleblower;
3. avoiding aspects that may inadvertently identify the Whistleblower; and
4. reminding those involved in the investigation of the need to maintain confidentiality.

### ***7.2 Disciplinary sanctions for inappropriate action***

Provided that the Whistleblower has acted in good faith and that they have not themselves engaged in serious misconduct or illegal conduct, to the maximum extent possible they will not be subject to disciplinary sanctions by Coates in relation to any matters that they disclose.

The Investigator will act in accordance with this Policy, the Australian Standard on Whistleblower Protection Programs and any other applicable policies and laws. In doing this, the Investigator will endeavour to safeguard the Whistleblower's interests, taking whatever action is reasonably available to make sure the Whistleblower is not personally disadvantaged for making the disclosure (e.g. whether by disciplinary action, harassment, threats, discrimination, unfavourable treatment connected with making the disclosure).

If the Whistleblower believes they have been the subject of any such action as a consequence of making the disclosure, the Whistleblower should inform the Executive General Manager – People and Safety, or the Chief Legal Counsel & Company Secretary. Any claims by a Whistleblower that they have been disadvantaged will be referred to the Chair of the Coates Audit and Risk Committee.

Any person found in breach of the provisions in this Policy will be subject to disciplinary action, including dismissal.

## **8. Additional legal protections under legislation for certain matters**

### **8.1 Disclosable Matters**

Additional legal protections apply to Whistleblowers where the Reportable Information relates to a Disclosable Matter and suspected breaches of the law by Coates (including any officer, employee, or related body corporate of Coates).

Examples of Disclosable Matters are contained in Definitions of this Policy (section 12 below).

These Whistleblowers are referred to as 'Eligible Whistleblowers' if they meet the criteria of the Whistleblower Legislation and they make the disclosure to an eligible recipient as noted in this Policy, Coates' internal or external auditor or its actuary, a legal practitioner, ASIC, APRA, the Commissioner of Taxation (in relation to tax matters).

### **8.2 Protections by law**

Given the gravity of these types disclosures, an Eligible Whistleblower must receive protections in relation to the following:

1. the confidentiality of the Eligible Whistleblower's identity and prevention of victimisation such that any breach or retaliatory action against an Eligible Whistleblower will be treated as serious misconduct and will result in disciplinary action (i.e. this could include dismissal and may constitute an offence under the Whistleblower Legislation);
2. the Eligible Whistleblower will not be subject to any civil, criminal or administrative liability for making a disclosure relating to a Disclosable Matter;
3. the Eligible Whistleblower may also be entitled to claim compensation for contraventions of the Whistleblower Legislation, and can seek re-instatement of employment if wrongfully dismissed.

## **9. Public interest or emergency disclosure**

In limited circumstances, the law will protect a Whistleblower that publicly reports about a matter that they have reasonable grounds to believe is in the public interest or an emergency (i.e. the information concerns a substantial and imminent danger to the health or safety of one or more persons or to the natural environment).

This may include reporting to a journalist or parliamentarian and does not include posting on social media or other ways. Before making such a public disclosure, the Whistleblower must first report the matter to a regulator (i.e. ASIC, APRA or another Commonwealth body as prescribed by regulation).

The following criteria must also be met:

1. 90 days have passed since the disclosure is made to a regulator; and
2. the Whistleblower does not have reasonable grounds to believe that any action is being or has been taken to address the Whistleblower's disclosure; and
3. the Whistleblower has given written notice to the regulatory body to which the Whistleblower made the original report (with sufficient information to enable them to identify the original report) and states that the Whistleblower intends to make a public interest disclosure or emergency disclosure; and
4. the information disclosed must be no greater than necessary to inform the journalist or parliamentarian of the particular misconduct or improper state of affairs or circumstances, or the particular substantial and imminent danger.

Given the seriousness of such allegations and the potential ramifications for the Whistleblower and Coates if inappropriate disclosures made are public and not in accordance with the law, before the Whistleblower makes a public interest or emergency disclosure, Coates also encourages the Whistleblower:

1. first seek independent legal advice to ensure that the disclosure is protected under the Whistleblower Legislation;
2. makes disclosures under this Policy before disclosing under the Whistleblower Legislation or approaching regulatory agencies directly, to enable Coates to identify and address any concern as soon as possible;
3. provide the Board with a copy of any report that the Whistleblower makes to an external reporting body under the Whistleblower Legislation.

## 10. Fair treatment of other persons

Coates will endeavour to provide any employee mentioned in a Whistleblower's report with an opportunity to respond to the allegations as part of any inquiry or investigation and access the Employee Assistance Program.

## 11. False Reporting

A false disclosure through the Whistleblower Service could significantly impact the reputation of Coates and the reputations of other employees and could also cause considerable waste of time and effort.

Any deliberately false reporting of wrongful conduct, whether under this Policy or otherwise, will be treated as a serious disciplinary matter.

## 12. Definitions

**Disclosable Matter** means disclosure of information where a Whistleblower has reasonable grounds to suspect that Coates (or its employees, directors, officers or a related body corporate of Coates) have engaged in conduct or alleged conduct that:

1. constitutes an offence or contravention of Relevant Acts; or

2. constitutes an offence against any Commonwealth Act that is punishable by imprisonment for a period of 12 months or more;
3. represents a danger to the public or the financial system;
4. is otherwise prescribed by regulations.

**Eligible Whistleblower** means a Whistleblower in relation to a Disclosable Matter. These may include current or former employee or officer, supplier or contractor to the company, spouses and family members of such individuals.

**Personal Work-Related Grievance** means complaints an employee, or former employee, may hold concerning:

- terms and conditions of their employment;
- an interpersonal conflict with another employee;
- engagement, transfer or promotion;
- disciplinary or performance management process; or
- disciplinary treatment, suspension or termination of their employment.

**Relevant Acts** means the Corporations Act 2001, the Australian Securities and Investments Commission Act 2001, the Banking Act 1959, the Financial Sector (Collection of Data) Act 2001, the Insurance Act 1973, the Life Insurance Act 1995, the National Consumer Credit Protection Act 2009, the Superannuation Industry (Supervision) Act 1993, Competition and Consumer Act 2010, the Taxation Administration Act 1953, other tax laws administered by the Federal Commissioner of Taxation, any other Commonwealth law that is punishable by imprisonment for a period of 12 months or more.

**Reportable Information** means information, not a mere allegation, capable of being investigated under this Policy in relation to:

1. misconduct or illegal conduct such as theft, fraud, sale or use of prohibited substances, violence or threatened violence, harassment or criminal damage to property involving Coates;
2. conduct endangering health and safety;
3. concealment of wrongdoing;
4. financial irregularity or corrupt conduct such as altering records without cause or permission, failing to keep accurate financial records, making false entries in records, engaging in questionable financial practices, offering or accepting a bribe;
5. failure to comply with any legal or regulatory obligation;
6. unfair, dishonest or unethical dealing with a customer, supplier or contractor;
7. failure of a director, or another officer, to act with care and diligence a reasonable person would exercise, or to act in good faith in the best interests of the corporation, or to give notice of any material personal interest relating to the affairs of Coates;
8. unethical or other serious improper conduct, including breaches of Coates policies;



9. engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure, or is believed or suspected to have made, or be planning to make, a disclosure under this Whistleblower Policy;
10. Disclosable Matter as defined by the Relevant Acts.

**Whistleblower** is defined in the Whistleblower Legislation and may be any current or former officer or employee, contractor, supplier or an associate of the Company or a relative or dependent of any of those persons.

**Whistleblower Legislation** means the *Corporations Act 2001 (Cth)* and the *Taxation Administration Act 1953 (Cth)*.

### 13. Further Information

Coates has a number of related Policies and Procedures that should be read in conjunction with this Policy and are outlined below:

- Code of Conduct
- Grievance Resolution Policy
- Human Rights Policy
- Diversity and Inclusion Policy
- Discrimination, Bullying and Harassment Policy
- Disciplinary Policy

### 14. Accountabilities

The Coates Legal Team are the owners of this Policy and are responsible for updating and implementing this Policy. Any questions about this Policy should be directed to the Chief Legal Counsel & Company Secretary.

### 15. Distribution

A copy of this Policy will be available on Coates' website for access by any person who may be a Whistleblower in relation to Coates. The policy will also be made available to employees on the Coates intranet.

### 16. Document Control

#### 16.1 Document Review

This document is to be reviewed every 2 years and/or when legislation is changed.

#### 16.2 Related Documents and Forms

Document/Form Name	Document Number
N/A	N/A

**16.3 Document History**

Version No	Issue Date	Nature of Amendment
3	October 2019	Amended to comply with Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 & SGH Requirements
4	January 2022	Formatting. Clarification on responsibilities and information to be reported. Includes a section with clarification of processes for non-Whistleblower disclosure